

## **ANALISIS PENYATUAN ATAP PENGADILAN PAJAK TERHADAP INDEPENDENSI PERADILAN PASCA PUTUSAN MAHKAMAH KONSTITUSI NOMOR 26/PUU-XXI/2023**

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### **INTISARI**

Menurut UU Pengadilan Pajak, pembinaan Pengadilan Pajak berada di bawah dua atap, yaitu Mahkamah Agung atas teknis peradilan dan Kementerian Keuangan atas aspek organisasi, administrasi, dan keuangan. Dualisme pembinaan menimbulkan konflik kepentingan antara Pengadilan Pajak dengan Kementerian Keuangan sehingga mempengaruhi independensi peradilan. Permasalahan tersebut mengantarkan adanya Putusan Mahkamah Konstitusi Nomor 26/PUU-XXI/2023 yang menegaskan bahwa Pengadilan Pajak harus berada di bawah Mahkamah Agung sepenuhnya maksimal 31 Desember 2025.

Penelitian ini berjenis normatif yuridis dengan metode pendekatan perundang-undangan, pendekatan kasus, pendekatan konseptual, dan pendekatan komparatif. Penelitian berfokus membahas kedudukan Pengadilan Pajak setelah putusan *a quo* agar diketahui cara menciptakan proses penyatuan atap Pengadilan Pajak yang mendorong independensi peradilan. Penelitian ini juga menelaah berbagai tantangan dalam proses penyatuan atap Pengadilan Pajak, seperti integrasi administrasi ke Mahkamah Agung, mekanisme pengawasan, dan sistem remunerasi hakim pajak.

Hasil penelitian menunjukkan bahwa Putusan Mahkamah Konstitusi Nomor 26/PUU-XXI/2023 mewujudkan independensi institusional sebagai pemantik awal untuk independensi substantif, personal, dan internal. Pembaharuan peraturan terkait diperlukan untuk mendukung terwujudnya independensi peradilan yang menyeluruh. Sebagai perbandingan, Indonesia dapat mencontoh proses penyatuan atap *US Tax Court* di Amerika Serikat maupun sistem penyelesaian sengketa pajak di Belanda.

**Kata Kunci:** Pengadilan Pajak, independensi peradilan, Putusan Mahkamah Konstitusi Nomor 26/PUU-XXI/2023.

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## **ANALYSIS OF THE TAX COURT INTEGRATION UNDER ONE ROOF ON JUDICIAL INDEPENDENCE POST CONSTITUTIONAL COURT DECISION NUMBER 26/PUU-XXI/2023**

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### **ABSTRACT**

According to the Tax Court Law, the Tax Court operates under a dual supervision system, with the Supreme Court handling judicial aspect and the Ministry of Finance handling organizational, administrative, and financial aspects. This dualism creates a conflict of interest between the Tax Court and the Ministry of Finance, affecting judicial independence. This issue led to Constitutional Court Decision No. 26/PUU-XXI/2023, which mandates that the Tax Court be placed entirely under the Supreme Court by December 31, 2025.

This research is a juridical normative type with statutory approach, case approach, conceptual approach, and comparative approach. It focuses on examining the status of the Tax Court following the Constitutional Court ruling to determine the best approach for implementing the unification process while ensuring judicial independence. Additionally, this research examines various challenges in the Tax Court roof unification process, such as administrative integration into the Supreme Court, supervisory mechanisms, and the remuneration system for tax judges..

The results show that Constitutional Court Decision No. 26/PUU-XXI/2023 establishes institutional independence, serving as a foundation for achieving substantive, personal, and internal independence. However, renewal of relevant regulations are essential to ensure comprehensive judicial independence. As a comparison, Indonesia could adopt lessons from the US Tax Court, which operates independently from tax authorities, and the tax dispute resolution system in the Netherlands, which is part of the administrative judiciary under the Dutch Supreme Court.

**Keywords:** Tax Court, Judicial Independence, Constitutional Court Decision No. 26/PUU-XXI/2023.

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